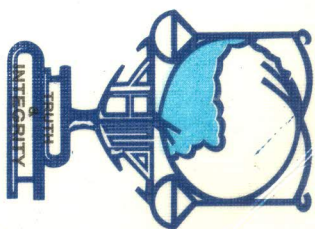


THE ASSOCIATION OF ACCOUNTANCY BODIES OF WEST AFRICA (ABWA)



The Institute Of Chartered Accountants Of Nigeria (ICAN)

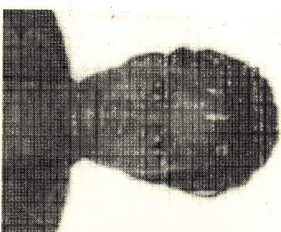


(ABWA)

Association of Accounting Technicians West Africa (AATWA)
Membership Certificate

This is to certify that

IDOWU Victoria Toluwani



having passed the prescribed examinations under the Accounting Technicians Scheme West Africa, is on the authority of ABWA Council, issued this certificate and admitted into membership.

Given this 25th day of JUNE 2014

[Signature]

Registrar/Chief Executive

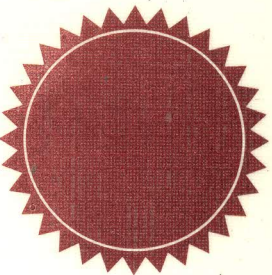
[Signature]

Executive Secretary-ABWA

[Signature]

President ABWA

AATWA/NIG 18047



This certificate remains the property of ABWA